

MEMORANDUM FOR: Deputy Director for Support

SUBJECT : Proposed New Class C Accounting and Reporting Procedures
for Small Stations

REFERENCES : (a) Memorandum for Director of Finance, from Special
Support Assistant/DDS, dated 2 June 1964, Subject:
Administrative Reporting, Small Stations

(b) Memorandum for Special Support Assistant to the
Deputy Director for Support, from Director of
Finance, dated 29 June 1964, Subject: Adminis-
trative Reporting, Small Stations

1. This memorandum contains a recommendation for action by you in paragraph 4.

2. As indicated in reference (b), this Office has undertaken a review of the financial portion of administrative requirements levied by Headquarters upon small field stations and bases. After careful review, we have concluded that certain simplifications can be effected in both the prescribed financial records and reports and in the instructions which pertain thereto.

3. Consistent with the objective of reference (a), we have developed and are submitting herewith a simplified Class C Accounting and Reporting Procedure for stations and bases with financial accountability to Headquarters or a WSHEADSET installation which have been designated by Headquarters to follow this procedure. It is intended that this Class C procedure will apply only to small stations and bases (generally installations with six or fewer employees) and that specific designation will be made by the foreign division concerned with concurrence of the Office of Finance of the field installations which will be authorized to utilize this procedure. This Class C Accounting and Reporting Procedure prescribes the same basic financial records as the Class B Accounting and Reporting Procedure but eliminates or simplifies the following listed requirements:

- a. Eliminates requirement for preparation and submission each month of separate listing of locally procured nonexpendable material.

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- b. Eliminates procedures for the formal recordation of operational loans and amounts due field agents.
- c. Eliminates the requirement to submit cash inventory reports.
- d. Permits the use of a cable or dispatch in lieu of Form 494, Transfer of Account, for the purpose of notifying other stations and bases of transfers, advances, or purchases made on behalf of such stations.
- e. Simplifies the procedure for recording and reporting obligations; while the degree of this simplification will depend in part upon issuance by Headquarters of a single obligation authority to each installation, the procedure is flexible enough to accommodate additional obligation authorities if any foreign division should determine that the operations of a particular station or base warrant the issuance of more than one authority. Optional provision also is made to record expenditures on a summary basis instead of individually during periods of each fiscal year when the total incurred obligations clearly will not exceed obligating authority.
- f. Provides that headquarters instead of the station shall compute payrolls and pay salaries of WAE contract employees.
- g. Simplifies the illustrative entries, sample books, and forms, and substantially reduces the content of such material over that contained in Class B handbook but still provides the minimum guidance required for stations designated to follow this procedure.

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Director of Finance

Attachment

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